

# **EXHIBIT 27**

## **Transformer Repair Invoices for Citizens Electric (Excerpts)**

## INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES  
P. O. Box 682

Service

Phone 335-6803

CAPE

GIRARDEAU

MISSOURI

63701

TO:

Citizens Electric  
150 Merchant St.  
Ste. Genevieve, Mo. 63670

INVOICE NO. 68748

YOUR ORDER NO. 258

OUR S.O. NO. 63595, 6, 7, 8

EARN \$ 15.33

BY DELIVERED BY 18595

PAYING THIS INVOICE IN

TEN DAYS, 30 DAYS, 60 DAYS

DATE DELIVERED

3-10-72

INVOICE DATE 3-16-72

## REPAIR ITEM

LBR.

MTL.

TAX

TOTAL

125 KVA Allis Chalmers transformer, 1 phase,  
S/N 3-2140-00639-7, Co. #R-33: **Dismantle;**  
clean core and coils; replace studs and bolts  
in brackets; supply oil; clean tank; assemble;  
pull vacuum; test; paint tank.

173.15 102.10 4.08 279.33

125 KVA Allis Chalmers, 1 phase, S/N 3-2140-  
00139-8, Co. #R34: **Dismantle; clean core**  
and coils; supply oil; clean tank; assemble;  
pull vacuum; test; paint tank.

173.15 102.10 4.08 279.33

125 KVA Allis Chalmers trans., S/N 3-2140-00139-15  
1 phase, Co. #R35: **Dismantle; clean core**  
and coils; **supply oil;** clean tanks; assemble;  
pull vacuum; test; paint tank.

173.15 102.10 4.08 279.33

500 KVA Moloney trans., S/N 452014, 1 phase,  
Co. #S17: **Dismantle and clean; bake core and**  
coil; supply oil; clean tank; assemble; pull  
vacuum; test; paint tank.

380.05 302.65 12.11 694.81

from "Perryville Sub Station"

TOTAL INVOICE

1,532.80

&lt; 15.33 &gt;

1,517.47

Approved	RRB	Accounting Distribution	592 1517.47
Order No.	258	Date Received	3-10-72
Var. \$			
G. F. Ch. \$			
Spec. Ch. \$			
Receipt \$			
Balance			

A.008 000015



CA000264

## INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES  
P.O. Box 662

Service

Phone 335-6603

CAPE  
GIRARDEAU  
MISSOURI  
63701

TO:

Citizens Electric Corp.  
150 Merchant St.  
Ste. Genevieve, Mo., 63670

INVOICE NO. 68647

YOUR ORDER NO. 173

OUR S. O. NO. 63011

EARN \$ 6.95 BY DELIVERED BY 12753 to Perryville  
Paying this invoice in  
TEN DAYS, 30 DAYS NET. DATE DELIVERED 2-24-72

INVOICE DATE 2-29-72

Repair: 167 KVA Gen. Elect. transformer, 7200 to 120/240 volts,  
type HS, S/N F479079-644, 60 cycle, 1.90% Imp., 1 phase,  
Co. # 5345: - Complete rewind; dip and bake; supply oil;  
test; paint.

Labor 202.80  
Mtl. 473.16  
Tax 18.92

Total 694.88

DISC < 6.95 >  
687.93

Approved <i>RRB</i>		Accounting Distribution	
Order No.	Date Received	585	687.93
173	2-24-72		
Yes. \$			
G. F. Cl. \$			
Spec. Cl. \$			
Receipt #			
Person			

A008000281

CA000300

## INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES  
P. O. Box 662

Service

Phone 335-6803

CAPE  
GIRARDEAU  
MISSOURI  
63701

TO:

Citizens Electric Corp.  
150 Merchant St.  
Ste. Genevieve, Mo., 63670

INVOICE NO. 68663

YOUR ORDER NO.

EARNS \$ .88 BY  
PAYING THIS INVOICE IN  
TEN DAYS, 30 DAYS NET.

DELIVERED BY

12754

OUR S. O. NO. 55503

DATE DELIVERED

2-24-72

INVOICE DATE

2-29-72

Repair: Gen. Elect. metering unit, 7200 to 120 volts, S/N C373487,  
60 cycle, 3/4 phase, x80 : - Repair bushing; supply oil.

*" Station metering outfit*

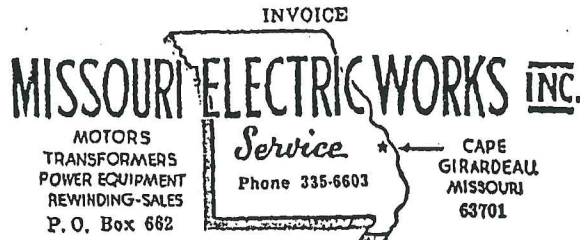
Labor 51.95  
Mtl. 34.60  
Tax 1.38

Total 87.93

Approved: <i>RRB</i>		Accounting Distribution	
Order No.	Date Received	592	87.93
-	2-24-72		
Ven. \$			
G. F. Cl. \$			
Spec. Cl. \$			
Receipt \$			
Balance			

A 008000280

CA000301



Citizen's Electric Company  
150 Merchant Street  
Ste. Genevieve, Mo. 63670

INVOICE NO. 67112

1-71

YOUR ORDER NO.

NET BY DELIVERED BY  
VOICE IN DATE NET. DATE DELIVERED

truck  
8-23-71

OUR S. O. NO. 61559, 61788, 89

INVOICE DATE 8-31-71

Repair: (3) 167 KVA Cortran transformers, type OISC, 1200 to 120/240 volts, 60 cycles, 1 phase, 1.4 % Imp., S/N 67FY432, 67FY431, 67FY433: - Dismantle; drain oil; test core and coils; assemble to ship.  
Labor 57.50 each

172.50

No Tax: Labor

Approved <i>RRB</i>		Accounting Distribution	
Order No. <i>—</i>		<i>585 172.50</i>	
Date Received <i>8-31-71</i>			
You. \$			
Gr. F. Ch. \$			
Spec. Ch. \$			
Receipt \$			
Purpose			

A008000278

CA000303



INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES

Service

Phone ED 5-6603

CAPE  
GIRARDEAU,  
MISSOURI  
63701To:  
Citizens Electric Corp.  
Ste. Genevieve, Mo.

INVOICE NO. 49204

YOUR ORDER NO.

EARN \$ 1.43 BY DELIVERED BY  
PAYING THIS INVOICE IN  
TEN DAYS. 30 DAYS NET. DATE "DELIVERED"

3-21-65

OUR S. O. NO. 47154

INVOICE DATE 6-25-65

Repair: 500 KVA G.E. transformer, 311/00 to 7200/2470Y  
volts, 60 cycle, 1 phase, S/H C175733: - Labor  
& material used on transformer to determine worth  
of repairing.

142.75

21.437 Disc.

141.32

*This item was determined to be in  
unusable condition & was sold to  
Mo. Elec Works.*

Approved: <i>R.P.S.</i>		Accounting Distribution	
Order No. <i>108.7</i>	Date Received <i>3-20-65</i>	<i>108.7</i>	<i>142.75</i>
Vol. #		<i>33.2 x 4.0</i>	<i>141.32</i>
Gr. F. Ch. #			
Spec. Ch. #			
Receipt #			
Invoice			

W.C.P. 5874/X

A 008000222

CA000359

INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES

Service

Phone ED 5-6608

CAPE  
GIRARDEAU  
MISSOURI

TO:

Citizens Electric Co-op  
Ste. Geneveive, M  
Missouri

INVOICE NO. 36503

YOUR ORDER NO. 2358

EARN \$ .91 BY

DELIVERED BY

Memo 16103

OUR S. O. NO. 40833

PAYING THIS INVOICE IN

TEN DAYS. 30 DAYS NET.

DATE DELIVERED

4-16-62

INVOICE DATE

4-26-62

REPAIR: General Electric, 5KVA, Type Conventional, Serial  
Number B107979, 60 cycles, add polarity, 1 phase,  
7200 to 120/240 volts

Exchange for 5KVA, supply oil, test, paint tank

90.52

6.917 11/21  
89.61*To be handled  
as low-voltage transformer*

Approved: <i>WPS</i>		Acquisition Distribution	
Order No. <i>2358</i>		MDD-186.6	
Date Received <i>4-16-62</i>		<i>90.52</i>	
You, \$		<i>ST. ELLIN 5.917</i>	
Gr. F. Cl. \$		<i>89.61</i>	
Spec. Cl. \$			
Receipt \$			
Invoice \$			

A 008000202

CA000379

## INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES

Service

Phone MD 6-6603

CAPE  
GIRARDEAU  
MISSOURI

TO:

Citizens Electric Co-op

Ste. Genevieve, Mo.

INVOICE NO. 34057

YOUR ORDER NO. 2087

EARN \$ 1.19 BY  
PAYING THIS INVOICE IN  
TEN DAYS. 30 DAYS NET.

DELIVERED BY  
DATE DELIVERED

Memo 16401  
5-15-61

OUR S. O. NO. 38758  
5-17-61  
INVOICE DATE

REPAIR: Wagner 7½ KVA Transformer, 7200 to 120/240 volt,  
Serial No. 363486

*Conventional  
Conversion*

XChange for 7½ KVA; supply oil; test; paint tank. @ \$ 125.33

less 5% no taps 6.27

\$ 119.06

*Rec 5/10/61*  
*17/17.52*

Approved: <i>R.P.S.</i>		Accounting Distribution	
Order No.	Date Received	4DD-186.6	—
2087	5-15-61	SE. E. N. W.	119.06
You, \$			117.56
G. F. Ch. \$			
Spec. Ch. \$			
Receipt \$			
Balance			

A 008000195

CA000386



## INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES

Service  
Phone MD 5-6603

CAPE  
GIRARDEAU  
MISSOURI

TO:

Citizens Electric Coop.

INVOICE NO. 33292

Ste. Genevieve, Mo.

YOUR ORDER NO.

TERMS 3 1/81 BY DELIVERED BY Memo 12625  
PAYING THIS INVOICE IN 1-10-61  
N DAYS. 30 DAYS NET. DATE DELIVERED

OUR S. O. NO. 38099 38100 2018

INVOICE DATE 1-17-61

REPAIR: Whestinghouse 5 KVA Transformer 7200 to 120/240 V.  
Style 1408248B, Serial No. 4894604. Co. # 2868

Cov

Xchange for 5 KVA; supply oil; test; paint tank.

X change \$ 95.28  
less 5% no T. 4.76 \$ 90.52

REPAIR: Westinghouse 5 KVA Transformer 7200 to 120/240 V.  
Style 1408248, Serial No. 490336. Co No. 1897

Cov

X change \$ 95.28  
less 5% no T. 4.76 90.52

SALE: 50 KVA Wagner Transformer Type HEF-3, 7200 V to 120/240  
No Taps, Serial No. 5P67249 @ \$ 548.00

Cov

Tax 10.96 558.96

\$ 740.00  
disc. (1.81)  
738.19

VOUCHER  
23018

Approved: <i>RRG</i>		Accounting Distribution	
Order No. <i>7972</i>	Date Received <i>1-5-61</i>	<i>EC 348</i>	<i>558.96</i>
<i>2018</i>	<i>1-8-61</i>	<i>H.D. 186.4</i>	<i>181.04</i>
Yours #			<i>740.00</i>
G. F. Ch. #			
Save. Ch. #		<i>SE 414</i>	<i>(1.81)</i>
Receipt #			<i>738.19</i>

A 008 000189

CA000392

INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES

Service

Phone ED 5-6603

CAPE  
GIRARDEAU  
MISSOURI

TO:

Citizens Electric Corporation

INVOICE NO. 33183

YOUR ORDER NO. S78

OUR S. O. NO. 38468

INVOICE DATE 12-19-1960

EARN \$ BY DELIVERED BY  
PAYING THIS INVOICE IN  
TEN DAYS. 30 DAYS NET. DATE DELIVEREDREPAIR: A. C. - 1000 KVA, Form OA Transformer, Serial 2411665,  
60 cycle, 1 phase, 33000 to 2400 volt.Clean & bake core & coils; assemble;  
clean and paint tank; supply gaskets

\$ 420.00

Reclaim oil

150.00

supply oil (additional) loss in reclaiming  
process

38.50

\$ 608.50

Approved: <i>HRG</i>		Accounting Distribution	
Order No.	Date Received	<i>200-14652</i>	
<i>2024</i>	<i>1-4-61</i>	<i>108.50</i>	
You, \$			
G. F. Cl. \$			
Spec. Cl. \$			
Receipt \$			
Balance			

A 008000187

CA000394

## INVOICE

## MISSOURI ELECTRIC WORKS INC.

MOTORS  
TRANSFORMERS  
POWER EQUIPMENT  
REWINDING-SALES

Service

Phone ED 5-8603

CAPE  
GIRARDEAU  
MISSOURI

TO: Citizens Electric Corporation

Ste. Genevieve, Mo.

INVOICE NO. 33181

YOUR ORDER NO. 2024

OUR S. O. NO.

THIS INVOICE IS  
TO BE PAID BY  
DELIVERED BY  
DATE DELIVERED

12-15-60

INVOICE DATE 12-19-60

REPAIR: 3 - 1000 KVA Moloney Transformers, Type CR, 33000 to 2400/4160V Volt  
Serial Nos. 692108, 692107, 692106.

Clean, bake core and coils; paint tank inside and outside  
install new gaskets @ \$ 420.00 \$ 1,260.00  
Reclaim oil @ 150.00 450.00

Add new oil to compensate for oil lost  
in reclaiming process plus oil for breather  
tank 231.00

Transportation — 4 units 200.00

\$ 2,141.00

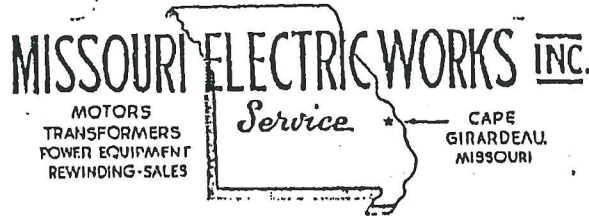
TRANSFORMERS AT NISHEN "A" Sub-Station

Approved: <i>K.A.V.</i>		Accounting Distribution
Order No.	Date Received	<i>END. 146.52</i>
<i>2024</i>	<i>12-15-60</i>	<i>2141.00</i>
Vou. #		
G. F. Ch. #		
Spec. Ch. #		
Receipt #		
Lumpsum		

4008000186

CA000395

## INVOICE



To:

Citizens Electric Corporation  
Ste. Genevieve,  
Missouri

INVOICE No. 27519  
YOUR ORDER No. 662 - Req. C-575  
OUR S. O. No. 29476, 29559, 29561  
INVOICE DATE 6/17/56

ARN 5 1.55 BY  
PAYING THIS INVOICE IN  
N DAYS. 30 DAYS NET.

DELIVERED BY memo 4519  
DATE DELIVERED 6/12/56

Clean and bake core and coils; supply new oil; install arrester kit;  
test; paint tank.

Line Material, 5 KVA, Type LA, Model 1113R, Serial No. 244112,  
60 cycles, 1 phase, Volts 7200 to 120/240. Co. No. 3567.

\$22.40

Replace core and coils; supply new oil; install HV fuse, LV breaker;  
test; paint tank.

Wagner, 3 KVA, Type HEF-3F, Form 41001, Model ED445,  
Serial No. K603613, 60 cycles, 1 phase, Volts 7200 to 120/240.  
Co. No. 337

replacement coils	51.00
less 5% contract	2.55
	<u>48.45</u>
install HV fuse	2.75
install LV breaker	<u>11.05</u>

\$62.85

Repair leaky tank; test.

Wagner, 5 KVA, Type HEF-3, Form 39001, Style GSP, Class CA,  
Model R3541, Serial No. 5K13300, 60 cycles, 1 phase,  
Volts 7200 to 120/240. Co. No. 3466

tank leaking where hangers were welded on.

\$ 6.00

Exchange 1 1/2 KVA for 3 KVA; supply new oil; install arrester kit; test;  
paint tank.

Line Material, 3 KVA, Type LA, Model CA1011R, Serial No. 210226,  
60 cycles, 1 phase, Volts 7200 to 120/240. Co. No. 3591

\$163.02

Total Invoice

Trans. Conversion - Last item only

Disc. \$355.25  
1.55  
153.70

Approved:		Accruing Distribution	
Order No.	Date Received	770	92.23
662	6-13-56	2,000, 146.20	63.02
			155.25
		S.A.E. UN.	1.55
			<u>153.70</u>
O. P. L.			
Spec. Co.			
Record			

008000097  
Aug. 1956

CA000484